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UTILITIES COMMISSION

Ausey H. Robnett, III Partner ausey.robnett@painehamblen.com

May 14, 2014

Ms. Jean Jewell Commission Secretary Idaho Public Utilities Commission 472 W. Washington P.O. Box 83720 Boise, ID 83720-0074

BVR-R-14-01

Re:

Idaho Code 61-1007 Objection to 2014 Railroad Assessment Fee

Boise Valley Railroad, LLC

To Whom It May Concern:

Please accept this letter as Boise Valley Railroad's Idaho Code 61-1007 Objection to the 2014 Railroad Assessment Fee contained in Assessment Invoice No. 2014-009, a copy of which is attached hereto as Attachment A. This objection is based on Boise Valley Railroad's erroneous reporting of its Idaho Gross Operating Revenues for calendar year 2013.

Boise Valley Railroad mistakenly reported its interstate gross operating revenues instead of its intrastate gross operating revenues for 2013, as required by Idaho Code 61-1003. The erroneous interstate gross operating revenues reported for 2013 were \$3,143,915.00 and attached hereto as Attachment B is a copy of the erroneous Class II & III Railroad Annual Report that was timely filed and reported the incorrect gross operating revenue number.

The correct intrastate gross operating revenues for Boise Valley Railroad for 2013 are \$838,703.00 and a revised Schedule of Gross Operating Revenues for 2013, on the appropriate reporting form, is attached hereto as Attachment C.

Boise Valley Railroad apologizes for this erroneous reporting and is taking permanent steps to prevent this mistake from occurring in the future. In the meantime, Boise Valley Railroad awaits acknowledgement of its objection and further instructions from the Commission on how to proceed on this matter.

Also, pursuant to Idaho Code 61-1005, Boise Valley Railroad will proceed with making the first timely semi-annual installment payment of the current 2014 Railroad Assessment Fee in Attachment A, during the pendency of this objection and any Commission proceedings, and will rely upon the refund provisions of Idaho Code 61-1007 if the Commission determines an adjustment is needed based on Boise Valley Railroad's **intra**state gross operating revenue for 2013.

Under the IPUC Rules of Procedure, if the Commission determines that this matter should be handled as a formal proceeding, please consider this Boise Valley Railroad's Petition for relief as described herein. RP 25, 53. If you have any questions or require any further materials, please contact me as the Representative for Boise Valley Railroad. RP 41.

Very Truly Yours,

PAINE HAMBLEN LLP

Ausey H. Robnett, III

cc: Craig Richey, Executive Vice-President, General Counsel and Secretary

ATTACHMENT A



PO BOX 83720 BOISE ID 83720-0074

Assessment Invoice

BOISE VALLEY RAILROAD 420 HANSEN STREET SOUTH TWIN FALLS ID 83301

Date	Invoice No.
4/18/2014	2014-009

Account No.	BVR-R	GIOR Amount	\$3,143,915.00	Due Date	5/15/2014
Description		Assessment Amount			
2014 Railroad Asse	essment .5327%				16,747.64
The 2014 assessment fee for utilities is .2371% and .5327% for railroads by Commission Order Number 33017 and 33018 respectively. The minimum fee is \$50.00.		Total	\$16,747.64		

The 2014 assessment fee may be paid in equal semi-annual installments. The first installment of the regulatory fee is due no later than May 15, 2014. The second installment is due no later than November 15, 2014. Outstanding balances after November 15, 2014 will be assessed with a 6% interest fee.

ANY UTILITY OR RAILROAD OBJECTING TO THE ASSESSMENT STATED ABOVE MAY FILE AN OBJECTION WITH THE COMMISSION PURSUANT TO IDAHO CODE 61-1007.

Please make checks or money orders payable to:

Idaho Public Utilities Commission PO BOX 83720 BOISE ID 83720-0074

Please contact Tami Humiston with questions or comments: (208) 334-0325 or tamara.humiston@	Dpuc.idaho.gov
Remittance advice for:	

BOISE VALLEY RAILROAD

Account No. BVR-R Invoice No. 2014-009 Remittance amount: \$ _____

ATTACHMENT B



IDAHO PUBLIC UTILITIES COMMISSION

C.L. "Butch" Otter, Governor

P.O. Box 83720, Boise Idaho 83720-0074

Paul Kjellander, Commissioner

Mack A. Redford, Commissioner Marsha H. Smith, Commissioner

February 18, 2014

BOISE VALLEY RAILROAD 420 HANSEN ST SOUTH TWIN FALLS, ID 83301

M. Barratt-Riley

Maria Barratt-Riley

RE: Idaho Gross Operating Revenues

Idaho Code §§ 61-1003 and 62-611 require all public utility corporations to annually report to the Commission their gross operating revenues derived from business operations in Idaho that are subject to the annual assessment during the preceding calendar year.

We request that your calendar year 2013 gross intrastate revenues be provided to the Commission on or before April 1, 2014. Your company must report even if it had zero gross intrastate operating revenues during the preceding calendar year.

The form provided below is for your convenience. Please complete and return it to the above address as soon as possible. Please note the law requires information on the return be certified by an officer, or agent, of your company.

To meet the April 1, 2014, deadline you may send a facsimile of this form to the Commission at (208) 334-3762 or email a pdf version to the email to maria.barratt-riley@puc.idaho.gov. The IPUC must receive a certified hard copy within five working days of the fax or e-mailed transmission.

Should you have any questions, please feel free to contact me at (208) 334-0337.

Deputy Administrator				
Certification:				
Our Idaho Gross Intrastate Operating Revenue for the Calendar Year 2013 was \$ 3, 143, 915.				
I certify that the foregoing statement is true and correct to the best of my knowledge, information and belief.				
Al 3-20-14				
Sign of Date BVR-R				
Company contact should we have questions regarding this form or any updates to company contact information:				
Name: Angela Schaefer Telephone Number: 913 Cool - 3925 E-mail Address: aschaefer & watco companies, com				
E-mail Address: aschalfer & watco companies, com				

CLASS II & III RAILROAD ANNUAL REPORT

TO THE IDAHO PUBLIC UTILITIES COMMISSION

Idaho Code §61-405 requires every railroad operating in Idaho to properly complete and return its Annual Report by April 15th of each year

IDAHO PUBLIC UTILITIES COMMISSION 2013 ANNUAL REPORT

1.	Railroad Name and Complete Business Address: Boise Valley Railroad		
	Name: Buise Valley Railroad Phone: 620-231-2230		
	Executive Officer: Jased Radke Fax:		
	Address: 315 W. 3rd St.		
	City/State/Zip: Pi+tsbury KS 66762		
2.	Equipment:		
	a. Locomotives: Steam: Electric: Other: Total:		
	b. Passenger Cars:		
	c. Freight Cars:		
	d. Other:		
3.	Total mileage of tracks owned and operated by respondent in Idaho: 4λ		
4.	Principal commodities hauled in Idaho: Ivmber, Engines, hazardous commodities		
5.	Idaho intrastate Gross Operating Revenue \$ 3, 143, 915		
6.	Do you transport hazardous materials, substances or wastes? YES NO		
This report is filed by me as owner, proprietor, partner or authorized corporate representative, and I have prepared or carefully reviewed it. To the best of my knowledge, information and belief, the report is true and correct and no material fact has been omitted. Date: 3-10-14 Signature: Angelg Schaefer Type of print name			

ATTACHMENT C

COMPANY NAME: Boise Valley Railroad, LLC

Schedule of Gross Operating Revenues

from Intrastate Railroad Business in Idaho for Calendar Year 2013

transportation sevices, this means the origination and distination of a shipment must be within this state. Due: April 1, 2014	
Freight Revenue (Income from moving freight)	63,703
2. Passenger Revenue	
(Income from moving people)	_
3. Switching Revenue (Income from hooking and unhooking cars)	62,000
4. Demurrage Revenue (Income from detention of a freight car during loading or unloading beyond the scheduled time of departure)	51,000
5. Incidental Revenue	
(Income from items such as tolls for use of railways; sale of ballast, gravel, or water; industrial land rent; equipment rent; royalties; easement revenues and other railroad-related incidental revenues)	662,000
6. Joint Facility, Credit (Income from sharing facilities or rail lines with another carrier)	-
7. Joint Facility, Debit (Contra-revenue from sharing facilities or rail lines with another carrier)	-
8. Transfers from Government Authorities (Income from items like government contract work)	-
Total Gross Intrastate Operating Revenue (sum of items 1 to 8)	838,703
Certification: I certify that the amounts on the above schedule are true and correct to the best of information, and belief Minu May Date Date	my knowledge,
Additional Information: Person within your company to contact should we have questions regarding the abounded by Diane Steffen	ve information:
Telephone Numberi 620-235-7304 E-mail dsteffen@watcocompanie	es.com

Address